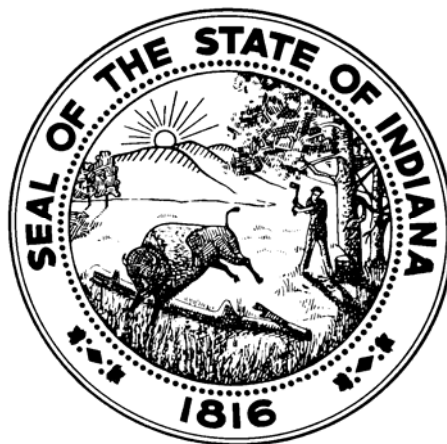


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

AUDIT REPORT
OF
COUNTY DRAINAGE BOARD
DELAWARE COUNTY, INDIANA
January 1, 2006 to December 31, 2006



FILED
09/12/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Surveyor	John Kelly	01-01-05 to 12-31-08
President of the Drainage Board	Tom Bennington	01-01-06 to 12-31-07
President of the County Council	Joseph M. Russell Bradley Bookout	01-01-06 to 12-31-06 01-01-07 to 12-31-07
President of the Board of County Commissioners	Thomas Bennington John Brooke	01-01-06 to 12-31-06 01-01-07 to 12-31-07



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

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Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF DELAWARE COUNTY, INDIANA

We have audited the records of the County Drainage Board for the period from January 1, 2006 to December 31, 2006, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Audit Results and Comments. The financial transactions of this office are reflected in the Annual Report of Delaware County for the year 2006.

STATE BOARD OF ACCOUNTS

July 10, 2007

COUNTY DRAINAGE BOARD
DELAWARE COUNTY
AUDIT RESULTS AND COMMENTS

RECONSTRUCTION ASSESSMENT

The cost of the reconstruction of the Dora Wilhelm Drain was \$80,775.57. The assessment for this reconstruction to land owners was \$64,709.37.

Indiana Code 36-9-27-84 states in part: "After letting a contract for the construction, reconstruction, or maintenance of a drain, the board shall determine the full cost of the construction, reconstruction, or maintenance, including the contract price, incidental expenses, damages, interest on any bonds issued under section 94 of this chapter, and attorney's fees, if any. The board shall then apportion this cost to the tracts of land assessed in proportion to the benefit percentage previously assigned to each tract."

INTEREST NOT CHARGED ON RECONSTRUCTIONS

The Fimple East and Dora Wilhelm Reconstructions were both certified for collection in 2006 with zero interest rates.

Indiana Code 36-9-27-85 states in part: "The county auditor shall extend assessments for construction and reconstruction upon a book to be known as the ditch duplicate, for the full period of payment allowed for all assessments for construction and reconstruction, with interest at ten percent per year upon all payments deferred beyond one year from the date that the certification is made."

COUNTY DRAINAGE BOARD
DELAWARE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 10, 2007, with John Kelly, Surveyor.